

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re

THE COMMONWEALTH OF PUERTO RICO, THE
PUERTO RICO SALES TAX FINANCING
CORPORATION, THE PUERTO RICO HIGHWAYS
AND TRANSPORTATION AUTHORITY, THE
EMPLOYEES RETIREMENT SYSTEM OF THE
GOVERNMENT OF THE COMMONWEALTH OF
PUERTO RICO, THE PUERTO RICO ELECTRIC
POWER AUTHORITY, AND THE PUERTO
RICOPUBLIC BUILDINGS AUTHORITY, THE
FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

Debtors.¹

PROMESA
TITLE III

No. 17-BK-03283 (LTS)

(Jointly Administered)

**SUPPLEMENT TO VERIFIED STATEMENT IN COMPLIANCE WITH
REQUIREMENTS UNDER THE *PUERTO RICO RECOVERY ACCURACY IN
DISCLOSURES ACT*, PUB. L. NO. 117-82 (“*PRRADA*”) OF DGC (DICICCO, GULMAN
AND COMPANY LLP), A DIVISION OF PKF O’CONNOR DAVIES, FINANCIAL
ADVISORS TO THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD,
ACTING THROUGH ITS SPECIAL CLAIMS COMMITTEE**

TO THE HONORABLE LAURA TAYLOR SWAIN
UNITED STATES DISTRICT COURT JUDGE:

DGC (DiCicco, Gulman & Company), a division of PKF O’Connor Davies LLP (“DGC”) hereby files this supplement (“Supplement”) in further support of its Verified Statement in Compliance With Requirements Under The *Puerto Rico Recovery Accuracy in Disclosures Act*, Pub.

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283- LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK- 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17- BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

L. No. 117-82 (“PRRADA”) of DGC, Financial Advisor to the Financial Oversight and Management Board, Acting Through its Special Claims Committee which was filed on June 10, 2022 [Doc. No 21174].

This Supplement is provided to address and provide answers to the various questions raised by the United States Trustee which are set forth in Schedule A annexed hereto.

Boston Massachusetts
Dated: July 20, 2022



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SCHEDULE A

da Silva Decl.	Statement	UST questions	DGC response
¶ 4	DGC “is” disinterested.	Has DGC been a disinterested person (as defined in 11 U.S.C. § 101(14)) at all times during its representation of the Oversight Board or Special Claims Committee?	Yes.
¶ 4	DGC “does not” hold or represent an interest adverse to the debtors’ estates.	At any time during the Title III cases, has DGC held or represented an interest adverse to the debtors’ estates?	No.
¶ 16	DGC “does not directly” hold any debt or equity securities of the debtors.	At any point during the Title III cases, has DGC held, directly or indirectly, any debt or equity securities of the debtors?	No.
¶ 16	No DGC professionals on the engagement team “directly hold” any securities in the debtors.	At any point during the Title III cases, have DGC professionals on the engagement team held, directly or indirectly, any debt or equity securities of the debtors? Are any and all mutual funds or investment vehicles that may have owned securities of the debtors been blind investment pools?	No. Engagement team members with investment vehicles such as mutual funds utilized managed accounts. A managed account is owned by the investor but oversight of the account including trading activity is managed by a professional money manager.
		Have any of the parties on Exhibit 1 constituted more than 2% of DGC’s gross revenues in any year the Title III cases have been pending?	No.

da Silva Decl.	Statement	UST questions	DGC response
		Do any of the representations identified in Exhibit 1 (in particular the Ambac Assurance representation) relate in any way to the Title III cases?	No.
		At any point during the Title III cases, has PKF O'Connor Davies, LLP held, directly or indirectly, any debt or equity securities of the debtors?	No.